

and expressing the sense of the Senate that Congress should raise awareness of the harm caused by international parental child abduction; to the Committee on Foreign Relations.

By Mr. BLUNT (for himself and Mr. HAWLEY):

S. Res. 168. A resolution congratulating the Northwest Missouri State University Bearcats men's basketball team on winning the 2021 NCAA Men's Division II National Championship; considered and agreed to.

By Mr. BRAUN (for himself and Mr. YOUNG):

S. Res. 169. A resolution honoring the life and legacy of William Robert "Bobby" "Slick" Leonard; considered and agreed to.

By Ms. KLOBUCHAR (for herself, Ms.

SMITH, Mr. SCHUMER, Mr. MCCONNELL, Ms. BALDWIN, Mr. BARRASSO, Mr. BENNET, Mrs. BLACKBURN, Mr. BLUMENTHAL, Mr. BLUNT, Mr. BOOKER, Mr. BOOZMAN, Mr. BRAUN, Mr. BROWN, Mr. BURSLEY, Ms. CANTWELL, Mrs. CAPITO, Mr. CARDIN, Mr. CARPER, Mr. CASEY, Mr. CASSIDY, Ms. COLLINS, Mr. COONS, Mr. CORNYN, Ms. CORTEZ MASTO, Mr. COTTON, Mr. CRAMER, Mr. CRAPO, Mr. CRUZ, Mr. DAINES, Ms. DUCKWORTH, Mr. DURBIN, Ms. ERNST, Mrs. FEINSTEIN, Mrs. FISCHER, Mrs. GILLIBRAND, Mr. GRAHAM, Mr. GRASSLEY, Mr. HAGERTY, Ms. HASSAN, Mr. HAWLEY, Mr. HEINRICH, Mr. HICKENLOOPER, Ms. HIRONO, Mr. HOEVEN, Mrs. HYDE-SMITH, Mr. INHOFE, Mr. JOHNSON, Mr. KAINE, Mr. KELLY, Mr. KENNEDY, Mr. KING, Mr. LANKFORD, Mr. LEAHY, Mr. LEE, Mr. LUJÁN, Ms. LUMMIS, Mr. MANCHIN, Mr. MARKEY, Mr. MARSHALL, Mr. MENENDEZ, Mr. MERKLEY, Mr. MORAN, Ms. MURKOWSKI, Mr. MURPHY, Mrs. MURRAY, Mr. OSSOFF, Mr. PADILLA, Mr. PAUL, Mr. PETERS, Mr. PORTMAN, Mr. REED, Mr. RISCH, Mr. ROMNEY, Ms. ROSEN, Mr. ROUNDS, Mr. RUBIO, Mr. SANDERS, Mr. SASSE, Mr. SCHATZ, Mr. SCOTT of Florida, Mr. SCOTT of South Carolina, Mrs. SHAHEEN, Mr. SHELBY, Ms. SINEMA, Ms. STABENOW, Mr. SULLIVAN, Mr. TESTER, Mr. THUNE, Mr. TILLIS, Mr. TOOMEY, Mr. TUBERVILLE, Mr. VAN HOLLEN, Mr. WARNER, Mr. WARNOCK, Ms. WARREN, Mr. WHITEHOUSE, Mr. WICKER, Mr. WYDEN, and Mr. YOUNG):

S. Res. 170. A resolution relating to the death of Walter Frederick Mondale, former Vice President of the United States; considered and agreed to.

ADDITIONAL COSPONSORS

S. 56

At the request of Ms. KLOBUCHAR, the name of the Senator from Maryland (Mr. VAN HOLLEN) was added as a cosponsor of S. 56, a bill to amend the Public Health Service Act to authorize grants for training and support services for families and caregivers of people living with Alzheimer's disease or a related dementia.

S. 127

At the request of Mr. REED, the name of the Senator from Michigan (Ms. STABENOW) was added as a cosponsor of S. 127, a bill to support library infrastructure.

S. 321

At the request of Mr. MORAN, the name of the Senator from New Jersey (Mr. MENENDEZ) was added as a cospon-

sor of S. 321, a bill to award a Congressional Gold Medal to the members of the Women's Army Corps who were assigned to the 6888th Central Postal Directory Battalion, known as the "Six Triple Eight".

S. 420

At the request of Mrs. MURRAY, the name of the Senator from West Virginia (Mr. MANCHIN) was added as a cosponsor of S. 420, a bill to amend the National Labor Relations Act, the Labor Management Relations Act, 1947, and the Labor-Management Reporting and Disclosure Act of 1959, and for other purposes.

S. 479

At the request of Mr. WICKER, the name of the Senator from Mississippi (Mrs. HYDE-SMITH) was added as a cosponsor of S. 479, a bill to amend the Internal Revenue Code of 1986 to reinstate advance refunding bonds.

S. 611

At the request of Mr. DURBIN, the name of the Senator from New York (Mrs. GILLIBRAND) was added as a cosponsor of S. 611, a bill to deposit certain funds into the Crime Victims Fund, to waive matching requirements, and for other purposes.

S. 613

At the request of Mr. TILLIS, the name of the Senator from New Hampshire (Ms. HASSAN) was added as a cosponsor of S. 613, a bill to direct the Secretary of Veterans Affairs to carry out a pilot program on dog training therapy and to amend title 38, United States Code, to authorize the Secretary to provide service dogs to veterans with mental illnesses who do not have mobility impairments.

S. 692

At the request of Mr. TESTER, the names of the Senator from Connecticut (Mr. MURPHY), the Senator from California (Mrs. FEINSTEIN) and the Senator from Arizona (Mr. KELLY) were added as cosponsors of S. 692, a bill to award a Congressional Gold Medal to the female telephone operators of the Army Signal Corps, known as the "Hello Girls".

S. 786

At the request of Mr. YOUNG, the name of the Senator from North Carolina (Mr. BURR) was added as a cosponsor of S. 786, a bill to require the Secretary of Transportation to review laws relating to the illegal passing of school buses and to execute a public safety messaging campaign relating to illegal passing of school buses, and for other purposes.

S. 814

At the request of Mr. RISCH, the name of the Senator from South Carolina (Mr. GRAHAM) was added as a cosponsor of S. 814, a bill to promote security partnership with Ukraine, and for other purposes.

S. 829

At the request of Mr. PORTMAN, the name of the Senator from New Hampshire (Mrs. SHAHEEN) was added as a co-

sponsor of S. 829, a bill to amend title 10, United States Code, to improve the TRICARE program for certain members of the Retired Reserve of the reserve components.

S. 834

At the request of Mr. MENENDEZ, the name of the Senator from Michigan (Ms. STABENOW) was added as a cosponsor of S. 834, a bill to amend title XVIII of the Social Security Act to provide for the distribution of additional residency positions, and for other purposes.

S. 853

At the request of Mr. CASEY, the name of the Senator from Montana (Mr. TESTER) was added as a cosponsor of S. 853, a bill to amend the Child Nutrition Act of 1966 to increase the age of eligibility for children to receive benefits under the special supplemental nutrition program for women, infants, and children, and for other purposes.

S. 896

At the request of Mr. KENNEDY, the name of the Senator from Florida (Mr. SCOTT) was added as a cosponsor of S. 896, a bill to amend the Employee Retirement Income Security Act of 1974 to establish additional criteria for determining when employers may join together in a group or association of employers that will be treated as an employer under section 3(5) of such Act for purposes of sponsoring a group health plan, and for other purposes.

S. 910

At the request of Mr. MERKLEY, the name of the Senator from Virginia (Mr. KAINE) was added as a cosponsor of S. 910, a bill to create protections for financial institutions that provide financial services to cannabis-related legitimate businesses and service providers for such businesses, and for other purposes.

S. 927

At the request of Mr. TILLIS, the name of the Senator from Maine (Ms. COLLINS) was added as a cosponsor of S. 927, a bill to improve the provision of health care and other benefits from the Department of Veterans Affairs for veterans who were exposed to toxic substances, and for other purposes.

S. 1021

At the request of Ms. DUCKWORTH, the name of the Senator from New Mexico (Mr. HEINRICH) was added as a cosponsor of S. 1021, a bill to ensure affordable abortion coverage and care for every person, and for other purposes.

S. 1206

At the request of Mr. THUNE, the name of the Senator from South Carolina (Mr. SCOTT) was added as a cosponsor of S. 1206, a bill to limit the authority of the Secretary of Labor to modify the pandemic unemployment assistance program, and for other purposes.

S. 1218

At the request of Mr. SANDERS, the name of the Senator from Connecticut (Mr. BLUMENTHAL) was added as a cosponsor of S. 1218, a bill to provide economic empowerment opportunities in

the United States through the modernization of public housing, and for other purposes.

S. 1251

At the request of Mr. BRAUN, the names of the Senator from Pennsylvania (Mr. CASEY) and the Senator from Ohio (Mr. PORTMAN) were added as cosponsors of S. 1251, a bill to authorize the Secretary of Agriculture to develop a program to reduce barriers to entry for farmers, ranchers, and private forest landowners in certain voluntary markets, and for other purposes.

S.J. RES. 1

At the request of Mr. CARDIN, the name of the Senator from Maine (Mr. KING) was added as a cosponsor of S.J. Res. 1, a joint resolution removing the deadline for the ratification of the equal rights amendment.

S. RES. 97

At the request of Mr. RISCH, the name of the Senator from South Carolina (Mr. GRAHAM) was added as a cosponsor of S. Res. 97, a resolution calling on the Government of Ethiopia, the Tigray People's Liberation Front, and other belligerents to cease all hostilities, protect human rights, allow unfettered humanitarian access, and cooperate with independent investigations of credible atrocity allegations pertaining to the conflict in the Tigray Region of Ethiopia.

AMENDMENT NO. 1431

At the request of Ms. ERNST, the name of the Senator from Iowa (Mr. GRASSLEY) was added as a cosponsor of amendment No. 1431 intended to be proposed to S. 937, a bill to facilitate the expedited review of COVID-19 hate crimes, and for other purposes.

STATEMENTS ON INTRODUCED BILLS AND JOINT RESOLUTION

By Mr. PADILLA (for himself, Mr. WARNOCK, Ms. SMITH, Mr. SANDERS, Mrs. FEINSTEIN, Mr. MARKEY, Mr. WYDEN, Mr. MERKLEY, and Ms. STABENOW):

S. 1271. A bill to reauthorize the Clean School Bus Program, and for other purposes; to the Committee on Environment and Public Works.

Ms. FEINSTEIN. Mr. President, I rise to speak in support of the "Clean Commute for Kids Act," which I introduced today.

I know firsthand how outdated diesel school buses expose our children to harmful and unnecessary pollution. I grew up in the San Fernando Valley and for many years, I rode a bus to school. I can still smell the diesel exhaust that my classmates and I would breathe in on our way to and from school.

Before the COVID-19 pandemic, nearly 25 million American children were exposed to this same diesel exhaust when they ride over 500,000 predominantly diesel buses to school nationwide. This pollution not only harms our children's health, but it also im-

pacts student achievement. Studies show that transitioning to cleaner bus fleets can spur both health and academic improvements.

As we work to build back better and combat climate change, we must help school districts accelerate the deployment of zero-emission buses to reduce the exposure of our children to pollutants and cut greenhouse gas emissions.

That is why I am proud to introduce this bill together with Senator WARNOCK to authorize \$25 billion for a new grant program to help school districts replace existing buses with clean, zero-emission buses.

This funding represents an essential aspect of building more equitable, sustainable transportation infrastructure, and it represents an investment in our children, our environment, and our future.

This legislation recognizes the disproportionate impact this pollution has on underserved populations by setting aside 40 percent of the grant funding for replacing school buses serving environmental justice communities.

Some of California's school districts have already begun the transition to zero-emission buses. The California Air Resources Board has leveraged federal funding to assist school districts and local air boards with the costs of school bus replacements. This bill will accelerate this transition and provide funding to reach more schools in California and across the nation.

I want to thank Senator WARNOCK for co-leading this bill with me, and I hope our colleagues will join us in support of this bill that would transform our nation's school bus fleet, protect air quality, and improve the health and wellbeing of our children.

Thank you, Mr. President. I yield the floor.

By Mr. THUNE (for himself and Mr. BROWN):

S. 1274. A bill to limit the authority of States or other taxing jurisdictions to tax certain income of employees for employment duties performed in other States or taxing jurisdictions, and for other purposes; to the Committee on Finance.

Mr. THUNE. Mr. President, I ask unanimous consent that the text of the bill be printed in the RECORD.

There being no objection, the text of the bill was ordered to be printed in the RECORD, as follows:

S. 1274

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the "Remote and Mobile Worker Relief Act of 2021".

SEC. 2. LIMITATIONS ON WITHHOLDING AND TAXATION OF EMPLOYEE INCOME.

(a) IN GENERAL.—No part of the wages or other remuneration earned by an employee who is a resident of a taxing jurisdiction and performs employment duties in more than one taxing jurisdiction shall be subject to income tax in any taxing jurisdiction other than—

(1) the taxing jurisdiction of the employee's residence; and

(2) any taxing jurisdiction within which the employee is present and performing employment duties for more than 30 days during the calendar year in which the wages or other remuneration is earned.

(b) INCOME TAX WITHHOLDING AND REPORTING.—Wages or other remuneration earned in any calendar year shall not be subject to income tax withholding and reporting requirements with respect to any taxing jurisdiction unless the employee is subject to income tax in such taxing jurisdiction under subsection (a). Income tax withholding and reporting requirements under subsection (a)(2) shall apply to wages or other remuneration earned as of the commencement date of employment duties in the taxing jurisdiction during the calendar year.

(c) OPERATING RULES.—For purposes of determining penalties related to an employer's income tax withholding and reporting requirements with respect to any taxing jurisdiction—

(1) an employer may rely on an employee's annual determination of the time expected to be spent by such employee in the performance of employment duties in the taxing jurisdictions in which the employee will perform such duties absent—

(A) the employer's actual knowledge of fraud by the employee in making the determination; or

(B) collusion between the employer and the employee to evade tax;

(2) except as provided in paragraph (3), if records are maintained by an employer in the regular course of business that record the location at which an employee performs employment duties, such records shall not preclude an employer's ability to rely on an employee's determination under paragraph (1); and

(3) notwithstanding paragraph (2), if an employer, at its sole discretion, maintains a time and attendance system that tracks where the employee performs duties on a daily basis, data from the time and attendance system shall be used instead of the employee's determination under paragraph (1).

(d) DEFINITIONS AND SPECIAL RULES.—For purposes of this Act:

(1) DAY.—

(A) Except as provided in subparagraph (B), an employee is considered present and performing employment duties within a taxing jurisdiction for a day if the employee performs more of the employee's employment duties within such taxing jurisdiction than in any other taxing jurisdiction during a day.

(B) If an employee performs employment duties in a resident taxing jurisdiction and in only one nonresident taxing jurisdiction during one day, such employee shall be considered to have performed more of the employee's employment duties in the nonresident taxing jurisdiction than in the resident taxing jurisdiction for such day.

(C) For purposes of this paragraph, the portion of the day during which the employee is in transit shall not be considered in determining the location of an employee's performance of employment duties.

(2) EMPLOYEE.—

(A) IN GENERAL.—

(i) GENERAL DEFINITION.—Except as provided in clause (ii), the term "employee" has the meaning given such term in section 3121(d) of the Internal Revenue Code of 1986, unless such term is defined by the taxing jurisdiction in which the person's employment duties are performed, in which case the taxing jurisdiction's definition shall prevail.